Lampiran 1:
Data Penelitian

No.	Manajemen_Laba	Audit_Tenure	Ukuran_KAP
1	0,03	4	1
2	-0,01	1	1
3	-0,09	3	1
4	-0,07	1	1
5	-0,21	2	0
6	0,01	1	1
7	0,08	5	1
8	-0,06	3	0
9	-0,12	6	0
10	0,01	2	0
11	0	3	0
12	0,02	3	1
13	0	3	1
14	-0,1	3	1
15	-0,31	4	1
16	-1,06	1	0
17	-0,04	5	0
18	-0,16	6	1
19	0,23	7	0
20	-0,41	5	0
21	-0,23	3	1
22	-1,03	4	0
23	-0,04	2	1
24	0,13	2	0
25	-0,1	3	1
26	-0,15	2	0
27	-0,01	4	0
28	0,26	1	1
29	-0,06	4	1
30	-0,28	5	0
31	-0,5	5	0
32	-0,06	1	1
33	0,02	2	0
34	-0,11	2	0
35	0	3	0
36	0,17	3	0
37	0,19	4	1
38	0,04	5	0
39	-0,4	3	0
40	0,41	5	0
41	-0,07	4	1
42	0,07	2	0
43	-0,78	2	0
44	0,18	3	0
45	0,01	5	0
46	-0,07	2	1

47	-0,17	4	1
48	-0,03	4	1
49	0,49	1	1
50	0,12	3	1
51	-0,02	1	1
52	-0,04	2	1
53	-0,14	1	1
54	-0,01	6	0
55	-0,8	3	1
56	0,82	7	1
57	-0,06	2	1
58	0,01	3	1
59	-0,15	3	1
60	-0,04	3	1
61	-0,01	3	0
62	-0,05	4	1
63	0,12	1	1
64	-0,19	6	1
65	-0,02	7	1
66	-0,06	8	0
67	-0,05	6	0
68	-0,03	3	1
69	0,1	4	1
70	-0,07	1	1
71	-0,05	2	1
72	-0,11	2	0
73	-0,18	3	0
74	0,13	2	0
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76	-0,65	1	1
77	-1,31	4	0
78	-1,87	6	1
79	-2,82	6	0
80	-4,02	1	1
81	-5,74	1	1
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83	-4,46	2	0
84	-3,75	3	0
85	-3,22	3	1
86	-2,36	1	1
87	-4,97	4	1
88	-8,25	6	0
89	-11,35	3	0
90	-11,57	6	0
91	-13,73	1	1
92	-13,03	4	1
93	-18,07	2	0
94	-7,81	1	0

95	-18,12	2	0
96	-17,99	3	0
97	-15,18	6	0
98	-5,52	2	0
99	-5,66	4	1
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102	-24,42	4	0
103	-29,39	1	0
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106	-18,66	6	0
107	-30,59	4	1
108	-15,01	7	0
109	-8,47	2	1
110	-10,02	4	0
111	-10,5	4	0
112	-12,36	4	0
113	-10,36	4	0
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119	-41,15	8	0
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122	-31,77	5	0
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124	-33,9	2	0
125	-20,21	2	1
126	-9,77	4	0
127	-34,02	2	0
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134	-54,86	6	0
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136	-8,32	1	1
137	-3,63	2	1
138	-19,88	2	1
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140	-57,58	4	0
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147	-36,82	5	1
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149	-22,16	1	1
150	-24,2	2	0
151	-63,6	4	0
152	-29,59	6	0
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161	-27,14	7	0
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167	-51,77	4	1
168	-39,03	4	1
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172	-56,27	1	0
173	-31,62	8	0
174	-78,87	9	0
175	-20,52	7	0
176	-83,54	4	0
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179	-9,34	3	0
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181	-77,92	4	0
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190	-11,3	1	1

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201	-57,92	1	1
202	-89,06	5	0
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205	-55,64	3	0
206	-657,34	4	1
207	-168,66	7	1
208	-185,69	3	1
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210	-154	6	0
211	-80,61	1	0
212	-95,32	4	1
213	-99,64	1	0
214	-515,5	3	0
215	-97,38	1	0
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218	-79,25	3	0
219	-85,93	4	0
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224	-87,67	1	1
225	-79,83	7	1
226	-318,84	1	1
227	-160,1	7	1
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229	-145,66	6	0
230	-42,57	4	0
231	-298,36	5	0
232	-157,15	1	0
233	-164,05	2	0
234	-13,43	2	0
235	-299,16	4	0
236	-45,02	2	0
237	-163,52	1	0
238	-133,81	5	1

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240	-101,36	1	0
241	-60,17	5	0
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243	-218,8	6	0
244	-115,51	1	0
245	-93,06	2	0
246	-234,72	2	1
247	-225,31	4	0
248	-182,43	4	0
249	-107,73	1	1
250	-19,39	5	1
251	-1,85	6	1
252	-98,48	4	1
253	-141,05	6	1
254	-296,38	1	0
255	-196,06	5	0
256	-293,94	2	0
257	-262,39	1	0
258	-263,35	2	0
259	-467,48	4	0
260	-199,57	6	0
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271	-248,5	8	0
272	-313,93	3	0
273	-322,44	5	1
274	-283,61	5	0
275	-109,28	5	0
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277	-233,19	6	0
278	-273,97	2	1
279	-405,68	8	1
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281	-288,52	6	0
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284	-281,68	3	0
285	-311,82	5	0
286	-197,6	1	0

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290	-174,51	3	0
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293	-424,1	1	0
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299	-137,81	1	0
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302	-269,36	4	0
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307	-364,52	4	1
308	-345,6	5	1
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310	-242,7	5	1
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312	-350,75	1	1
313	-164,23	3	0
314	-293,67	4	0
315	-325,19	5	1
316	-188,81	3	1
317	-293,19	5	1
318	-299,72	6	1
319	-351,56	1	0
320	-435,51	4	0
321	-164,38	1	0
322	-449,39	3	0
323	-125,51	1	0
324	-112,53	7	0
325	-468,29	4	1
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327	-439,51	4	1
328	-148,36	5	0
329	-155,71	5	1
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332	-205,85	6	0
333	-232,22	1	0
334	-201,84	7	1

335	-418,83	2	1
336	-55,11	7	1
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339	-342,24	4	0
340	-477,67	6	1
341	-243,09	1	1
342	-126,11	3	0
343	-357,34	3	0
344	-379,49	4	0
345	-321,61	3	0
346	-198,97	1	0
347	-305	6	0
348	-168,4	1	1
349	-223,61	1	0
350	-121,64	6	0
351	-315,48	7	0
352	-339,15	7	0
353	-145,88	1	0
354	-122,15	1	0
355	-368,19	3	1
356	-28,38	4	0
357	-22,89	4	1
358	-138,16	1	0
359	-405,3	6	0
360	-185,93	7	0
361	-431,46	4	0
362	-433,17	6	0
363	-334,82	1	0
364	-318,5	6	1
365	-271,7	3	0
366	-695,57	1	0
367	-400,51	3	0
368	-264,56	4	0
369	-408,09	6	0
370	-161,66	3	0
371	-673,71	6	0
372	-450,54	6	0
373	-377,57	2	1
374	-481,57	5	0
375	-212,38	2	0
376	-356,84	3	0
377	-313,38	2	1
378	-410,75	7	0
379	-159,73	4	1
380	-253,5	4	0
381	-502,81	6	0
382	-275,6	6	1

383	-428,59	6	1
384	-430,81	6	1
385	-344,52	6	1
386	-125,24	2	1
387	-135,58	8	0
388	-739,17	2	0
389	-309,2	8	0
390	-201,21	7	1
391	-315,78	7	0
392	-502,85	4	0
393	-419,27	6	1
394	-502,81	2	1
395	-232,53	3	0
396	-97,97	3	1
397	-342,42	5	0
398	-391,66	3	0
399	-274,35	2	0
400	-575,97	6	1
401	-335,53	2	0
402	-362,95	2	0
403	-420,61	6	0
404	-516,79	7	1
405	-456,77	7	0
406	-583,65	2	0
407	-486,54	2	1
408	-457,59	3	0
409	-55,55	3	1
410	-203,4	5	0
411	-486,99	5	0
412	-200,46	2	1
413	-380,41	6	1
414	-511,45	8	1
415	-494,74	5	1
416	-312,51	7	0
417	-444,86	2	1
418	-336,62	5	0
419	-153,13	3	0
420	-452,94	2	0
421	-491,31	3	0
422	-255,5	5	0
423	-300,2	5	0
424	-149,34	3	0
425	-489,87	5	1
426	-191,61	6	0
427	-457,77	2	0
428	-565,82	5	0
429	-237,47	2	0
430	-257,46	4	0

431	-339,17	2	0
432	-455,74	7	1
433	-426,31	4	0
434	-217,72	7	0
435	-563,73	4	1
436	-127,11	5	1
437	-158,23	5	1
438	-630,24	5	1
439	-0,36	5	1
440	-553,35	6	1
441	-203,18	1	1
442	-315,69	7	0
443	-553,87	2	0
444	-558,58	7	1
445	-235,67	7	1
446	-309,59	6	1
447	-309,75	4	1
448	-594,22	6	1
449	-80,17	1	0
450	-120,07	3	0
451	-166,61	3	0
452	-425,29	4	0
453	-554,32	3	1
454	-336,56	1	1
455	-514,92	6	1
456	-105,18	1	0
457	-566,63	1	0
458	-408,36	6	0
459	-266,21	6	1
460	-321,67	6	0
461	-218,61	1	0
462	-293,5	1	0
463	-145,22	3	0
464	-410,06	3	0
465	-452,57	4	0
466	-181,05	4	0
467	-156,54	1	0
468	-562,21	6	1
469	-520,02	7	0
470	-41,09	4	1
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472	-187,83	1	1
473	-529,08	5	1
474	-206,92	3	1
475	-562,11	1	1
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477	-523,22	4	0
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482	-311,38	2	0
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494	-684,37	5	0
495	-287,17	5	1
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497	-270,44	6	0
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500	-458,53	6	1
501	-148,32	5	1
502	-193,21	3	1
503	-987,51	5	0
504	-109,16	1	0
505	-266,45	3	0
506	-332,64	3	0
507	-696,63	4	0
508	-528,3	3	0
509	-309,17	1	0
510	-108,86	5	0
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513	-358,46	5	1
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515	-743,31	5	0
516	-279,56	1	0
517	-451,59	1	0
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519	-669,87	3	0
520	-564,83	4	0
521	-747,19	4	0
522	-676,18	1	1
523	-520,44	5	0
524	-85,61	6	0
525	-244,03	4	1
526	-451,47	5	0

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528	-511,3	4	1
529	-529,36	3	1
530	-718,09	1	0
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532	-553,83	4	0
533	-303,7	4	0
534	-189,95	3	0
535	-505,13	4	0
536	-749,71	5	0
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538	-422,41	4	0
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543	-683,68	3	0
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556	-188,65	5	1
557	-393,05	3	1
558	-109,3	5	1
559	-719,03	1	1
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562	-411,11	3	0
563	-547,53	2	0
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570	-234,98	5	0
571	-147,72	1	0
572	-744,36	1	0
573	-544,7	2	0
574	-312,98	2	1

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576	-269,78	3	1
577	-371,06	1	0
578	-160,98	5	1
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580	-552,99	3	0
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582	-186	1	0
583	-770	4	1
584	-676,87	2	1
585	-52,11	1	1
586	-311,05	2	0
587	-238,15	3	0
588	-600,07	4	0
589	-268,31	2	1
590	-777,23	4	1
591	-704,55	4	0
592	-591,28	1	0
593	-510,5	4	0
594	-498,95	1	0
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596	-367,67	5	1
597	-601,54	3	0
598	-363,92	5	0
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601	-626,33	4	0
602	-675,01	4	0
603	-360,55	4	0
604	-606,43	4	1
605	-481,63	1	0
606	-551,16	5	1
607	-269,15	1	0
608	-842,68	5	0
609	-362,36	5	0
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611	-286,3	3	0
612	-696,07	4	0
613	-960,79	1	1
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615	-155,69	2	0
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617	-168,95	1	0
618	-334,39	4	0
619	-850,44	1	0
620	-695,53	4	1
621	-160,55	4	0
622	-608,89	1	0

623	-618,57	1	1
624	-506,96	2	0
625	-155,69	2	1
626	-994,19	3	0
627	-323,46	3	0
628	-470,7	1	0
629	-582,31	4	1
630	-846,15	5	1
631	-676,34	3	1
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633	-736,77	1	1
634	-586,37	3	0
635	-241,91	2	0
636	-272,53	1	0
637	-712,45	2	1
638	-265,5	3	0
639	-673,64	4	0
640	-463,77	2	1
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642	-236,12	4	0
643	-665,26	1	1
644	-516,58	3	0
645	-152,31	1	0
646	-617,23	2	0
647	-958,84	1	1
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649	-366,6	3	0
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653	-794,96	3	0
654	-757,58	3	1
655	-308,46	3	0
656	-144,15	4	1
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658	-725,86	5	0
659	-572,68	1	1
660	-307,53	5	1
661	-118,9	4	1
662	-230,65	2	0
663	-962,67	4	1
664	-591,97	1	0
665	-906,86	2	0
666	-154,11	2	0
667	-315,94	3	0
668	-121,91	2	0
669	-853,27	1	0
670	-392,86	4	0

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672	-582,4	1	0
673	-684,92	4	0
674	-97,16	4	0
675	-174,05	4	0
676	-194,43	1	0
677	-457,8	1	0
678	-615,89	2	1
679	-427,37	2	0
680	-295,83	3	0
681	-189,3	3	1
682	-439,51	1	1
683	-524,76	4	1
684	-345,7	5	1
685	-491,89	3	1
686	-333,21	4	1
687	-304,79	1	1
688	-176,64	3	0
689	-599,41	2	0
690	-586,35	1	1
691	-189,83	2	1
692	-145,34	3	1
693	-923,45	3	1
694	-854,4	2	1
695	-51,93	3	0
696	-271,81	3	0
697	-272,18	1	0
698	-543,21	3	0
699	-259,28	1	1
700	-936,47	2	1
701	-814,45	1	1
702	-600,34	4	0
703	-632,1	3	0
704	-620,79	4	0
705	-557,67	3	0
706	-516,15	3	0
707	-654,09	3	0
708	-411,8	3	0
709	-411,93	1	0
710	-737,35	4	0
711	-730,7	1	0
712	-315,25	4	1
713	-765,73	4	0
714	-513,49	3	1
715	-863,6	2	1
716	-252,66	3	1
717	-805,02	1	1
718	-239,52	2	1

719	-891,76	2	1
720	-323,44	3	0
721	-801,93	2	0
722	-635,62	3	0
723	-145,2	1	0
724	-272,64	1	0
725	-531,76	3	0
726	-408,34	3	0
727	-508,48	1	0
728	-852,13	2	0
729	-394,41	2	0
730	-194,25	3	0
731	-676,42	3	0
732	-824,84	1	0
733	-597,68	3	0
734	-805,02	4	0
735	-992,33	3	0
736	-405,79	3	1
737	-569,03	1	0
738	-665,21	3	0
739	-740,1	1	1
740	-947,64	2	1
741	-950,14	3	1
742	-824,61	3	1
743	-301,45	2	0
744	-291,75	3	0
745	-1017,98	3	0
746	-425,98	1	0
747	-769,26	3	0
748	-356,06	1	0
749	-781,53	2	0
750	-344,2	1	0
751	-806,97	4	0
752	-546,89	2	0
753	-199,64	4	1
754	-806,32	2	0
755	-397,08	3	0
756	-245	3	0
757	-275,17	3	0
758	-894,9	3	0
759	-204,59	1	0
760	-963,04	4	0
761	-900,07	1	1
762	-338,26	4	0
763	-96,39	4	0
764	-623,75	3	1
765	-773,09	2	0
766	-554,03	3	1

767	-383,84	1	1
768	-357,65	2	1
769	-123,29	2	0
770	-316,05	2	0
771	-543,19	1	0
772	-978,01	3	0
773	-194,77	1	0
774	-324,4	1	0
775	-145,42	3	0
776	-992,33	3	0
777	-405,79	3	0
778	-569,03	1	1
779	-665,21	1	0
780	-740,1	2	0
781	-947,64	2	0
782	-950,14	2	0
783	-824,61	1	0
784	-301,45	3	0
785	-291,75	4	0
786	-1017,98	2	1
787	-425,98	3	0
788	-769,26	1	0
789	-356,06	2	1
790	-781,53	2	0
791	-344,2	1	1
792	-806,97	2	0
793	-546,89	2	1
794	-199,64	3	1
795	-806,32	2	1
796	-397,08	3	0
797	-245	1	1
798	-275,17	3	0
799	-894,9	1	0
800	-204,59	2	1
801	-963,04	1	1
802	-900,07	3	1
803	-338,26	2	1
804	-96,39	3	0
805	-623,75	2	0
806	-773,09	3	0
807	-554,03	3	0
808	-383,84	3	0
809	-357,65	3	0
810	-123,29	3	1
811	-316,05	1	0
812	-543,19	1	0
813	-978,01	3	1
814	-194,77	3	1

815	-324,4	3	0
816	-145,42	2	0
817	-310,6	1	1
818	-539,59	1	1
819	-431,37	1	1
820	-1023,74	2	0
821	-91,6	1	0
822	-193,72	1	0
823	-157,06	3	1
824	-380,32	1	1
825	-701,65	1	0
826	-537,94	3	0
827	-349,8	3	0
828	-340,68	3	0
829	-473,51	1	0
830	-712,8	1	0
831	-397,25	1	1
832	-558,38	1	0
833	-327,78	2	0
834	-361,35	2	0
835	-190,67	1	0
836	-661,75	3	0
837	-546,12	3	0
838	-220,1	2	0
839	-186,73	3	1
840	-752,18	2	1
841	-43,62	1	0
842	-319,86	1	0
843	-305,49	1	0
844	-657,93	2	0
845	-347,26	2	0
846	-956,76	2	1
847	-590,71	2	0
848	-856,05	1	0
849	-699,67	2	0
850	-674,96	2	0
851	-659,73	1	0
852	-725,91	3	0
853	-431,46	2	0
854	-465,49	2	0
855	-859,6	2	0
856	-0,73	2	0
857	-442,63	2	1
858	-791,95	2	0
859	-570,83	2	1
860	-369,52	3	0
861	-788,5	1	0
862	-349,28	3	1

863	-352,38	3	1
864	-926,51	2	1
865	-661,16	1	0
866	-172	1	0
867	-323,69	1	0
868	-500,73	2	1
869	-646,02	1	0
870	-490,92	1	0
871	-621,12	2	1
872	-1001,33	1	0
873	-460,03	2	1
874	-234,93	3	0
875	-640,88	3	0
876	-864,57	1	0
877	-602,93	1	1
878	-864,57	1	0
879	-602,93	1	1

Lampiran 2:

Proses Perhitungan Manajemen Laba

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	1026	100,0%	0	,0%	1026	100,0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		,0000000	11029013
	95% Confidence Interval for Mean	Lower Bound	-,2164202	
		Upper Bound	,2164202	
	5% Trimmed Mean		,1166418	
	Median		,1071246	
	Variance		12,480	
	Std. Deviation		3,532729	
	Minimum		-111,498	
	Maximum		4,58707	
	Range		116,08553	
	Interquartile Range		,17854	
	Skewness		-30,813	,076
	Kurtosis		971,134	,153

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	525	4,58707
		2	411	4,32707
		3	493	2,16608
		4	405	2,09018
		5	547	1,75384
	Lowest	1	948	-111,498
		2	566	-15,63234
		3	551	-2,07897
		4	209	-1,57313
		5	457	-1,10222

Tests of Normality

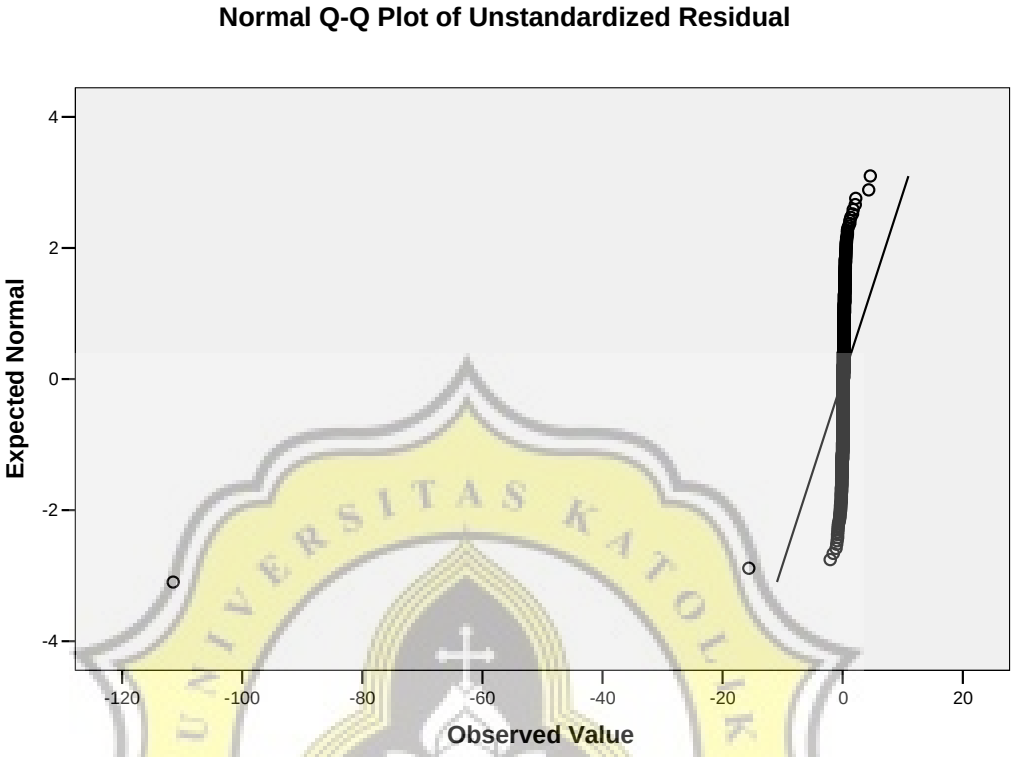
	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,442	1026	,000	,035	1026	,000

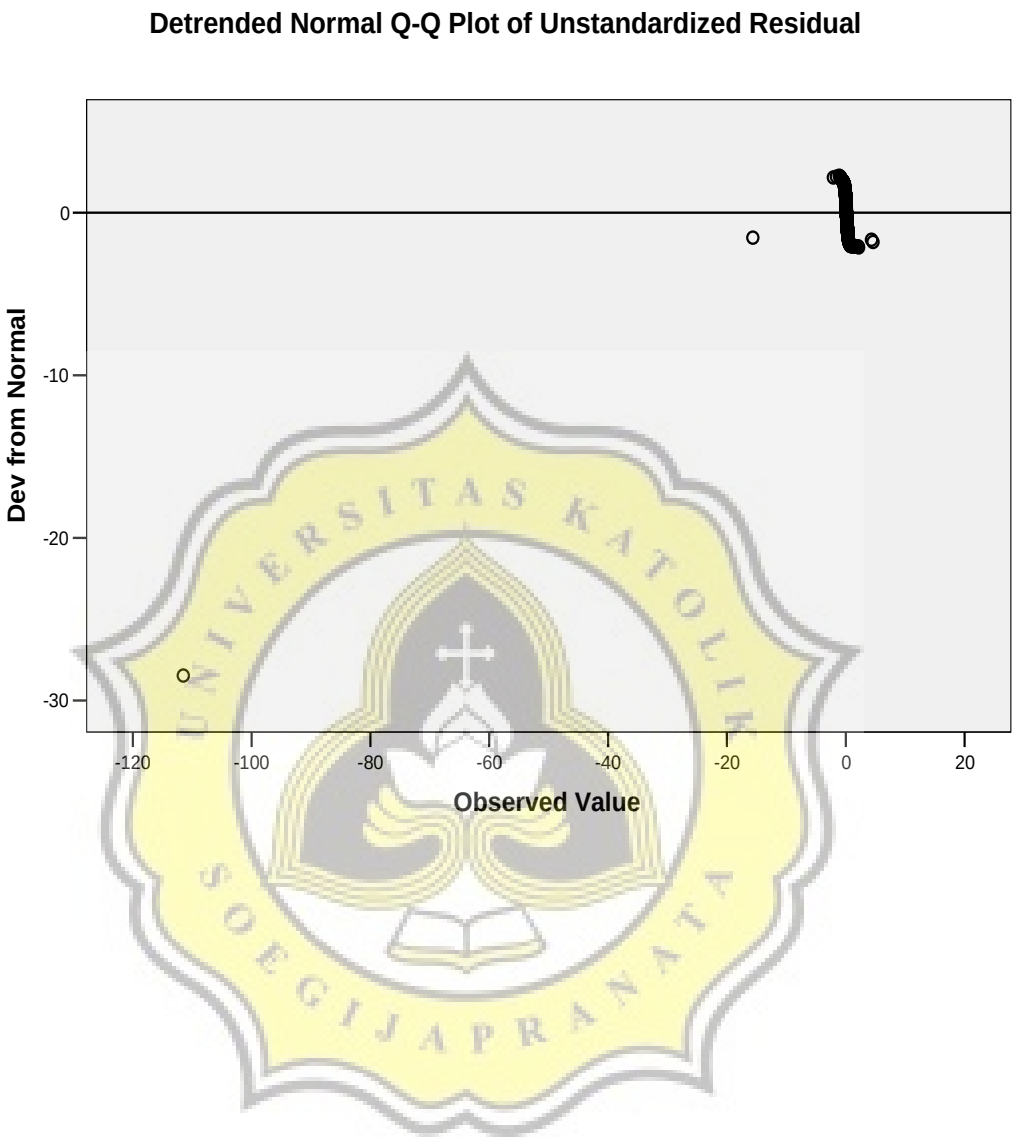
a. Lilliefors Significance Correction

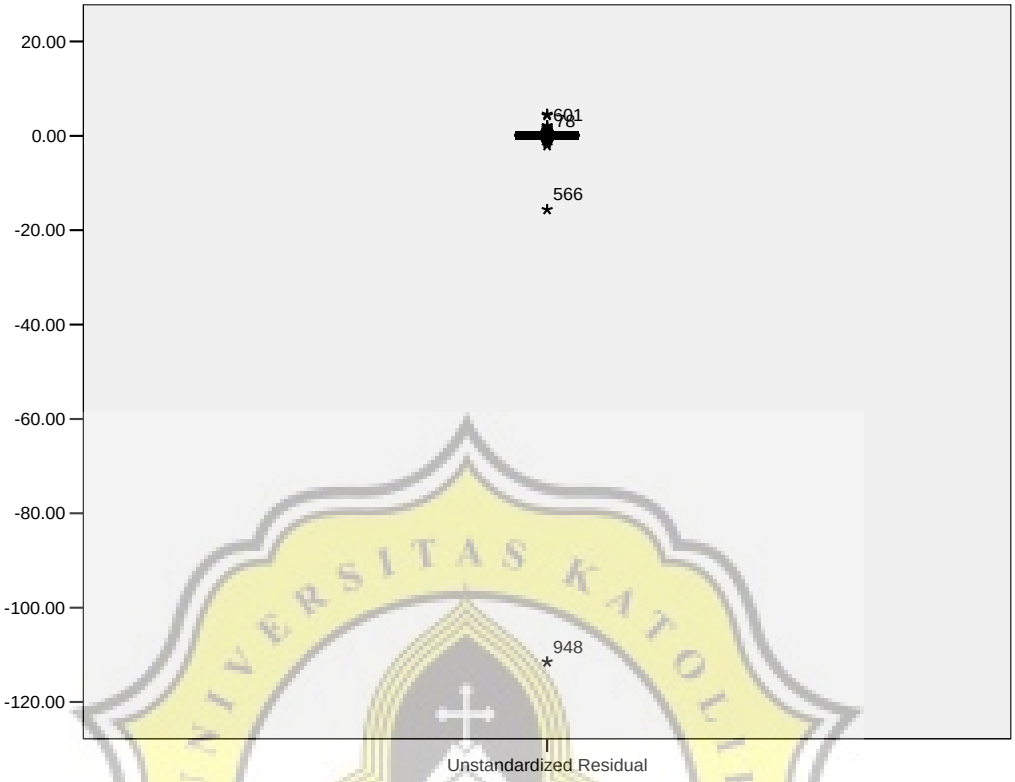
Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

```
 Frequency    Stem &  Leaf

    36,00 Extremes    (=<-,23)
    11,00       -2 .  02&
    22,00       -1 .  6789&
    20,00       -1 .  013&
    31,00       -0 .  55667889
    61,00       -0 .  000001112233344
   129,00        0 .  00000111111222222333333444444444
   183,00        0 .
555555556666666667777777777888888888999999999
   136,00        1 .  000000111111122222223333333344444
   121,00        1 .  55555556666666777777788888999
    94,00        2 .  00001111122223333344444
    67,00        2 .  5555666778888999
    39,00        3 .  001122334
    24,00        3 .  57899&
    16,00        4 .  1234&
     4,00        4 .  5&
    32,00 Extremes    (>=,49)

 Stem width:     ,10000
 Each leaf:       4 case(s)


 & denotes fractional leaves.
```







Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	919	100,0%	0	,0%	919	100,0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		,0000000	,00292350
	95% Confidence Interval for Mean	Lower Bound	-,0057375	
		Upper Bound	,0057375	
	5% Trimmed Mean		,0003935	
	Median		,0029302	
	Variance		,008	
	Std. Deviation		,08862590	
	Minimum		-,23150	
	Maximum		,23344	
	Range		,46494	
	Interquartile Range		,10874	
	Skewness		-,061	,081
	Kurtosis		,005	,161

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	171	,23344
		2	179	,23140
		3	28	,23074
		4	853	,22693
		5	758	,22662
	Lowest	1	425	-,23150
		2	4	-,23038
		3	31	-,23019
		4	79	-,22839
		5	885	-,22821

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,030	919	,057	,995	919	,007

a. Lilliefors Significance Correction

Unstandardized Residual

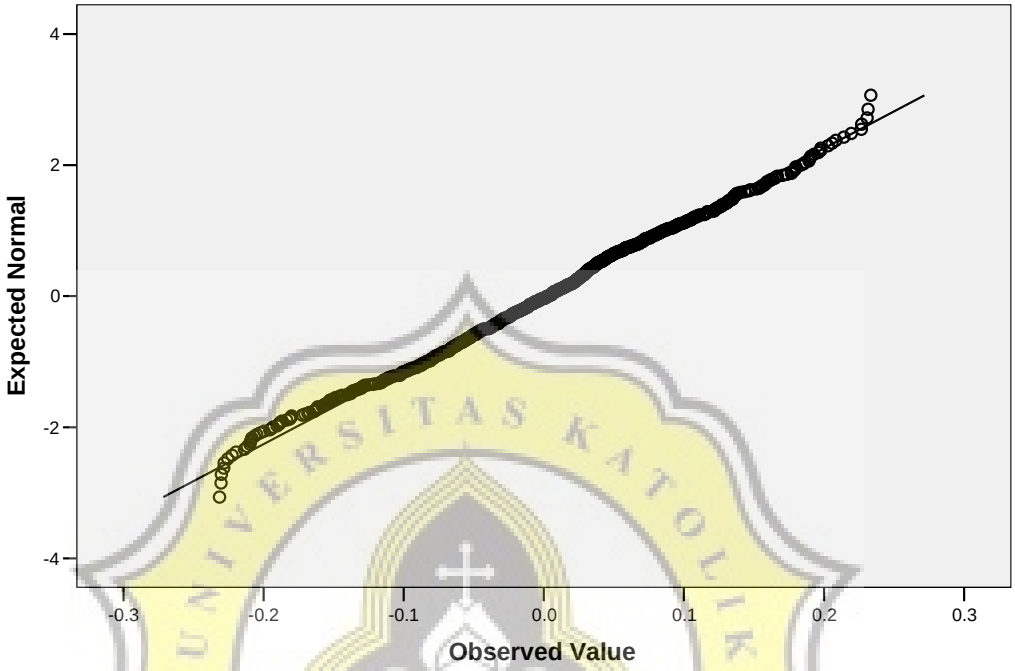
Unstandardized Residual Stem-and-Leaf Plot

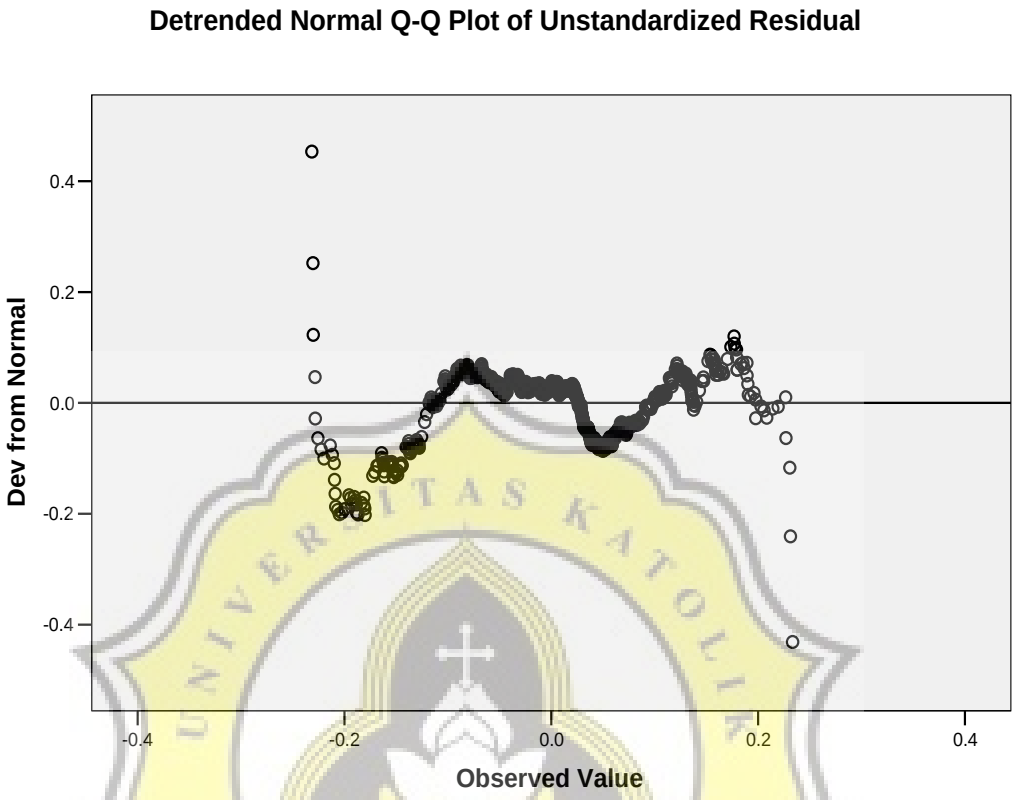
Frequency		Stem &	Leaf
8,00	Extremes		(=<-,22)
9,00		-2 .	0&
36,00		-1 .	55689&
61,00		-1 .	000112334
142,00		-0 .	55555566666777778888999
191,00		-0 .	00000011111112222222333333344444
235,00		0 .	000000011111122222222223333333334444444
116,00		0 .	5555666677777888999
74,00		1 .	000112223334
37,00		1 .	556789
4,00		2 .	&
6,00	Extremes		(>=,22)

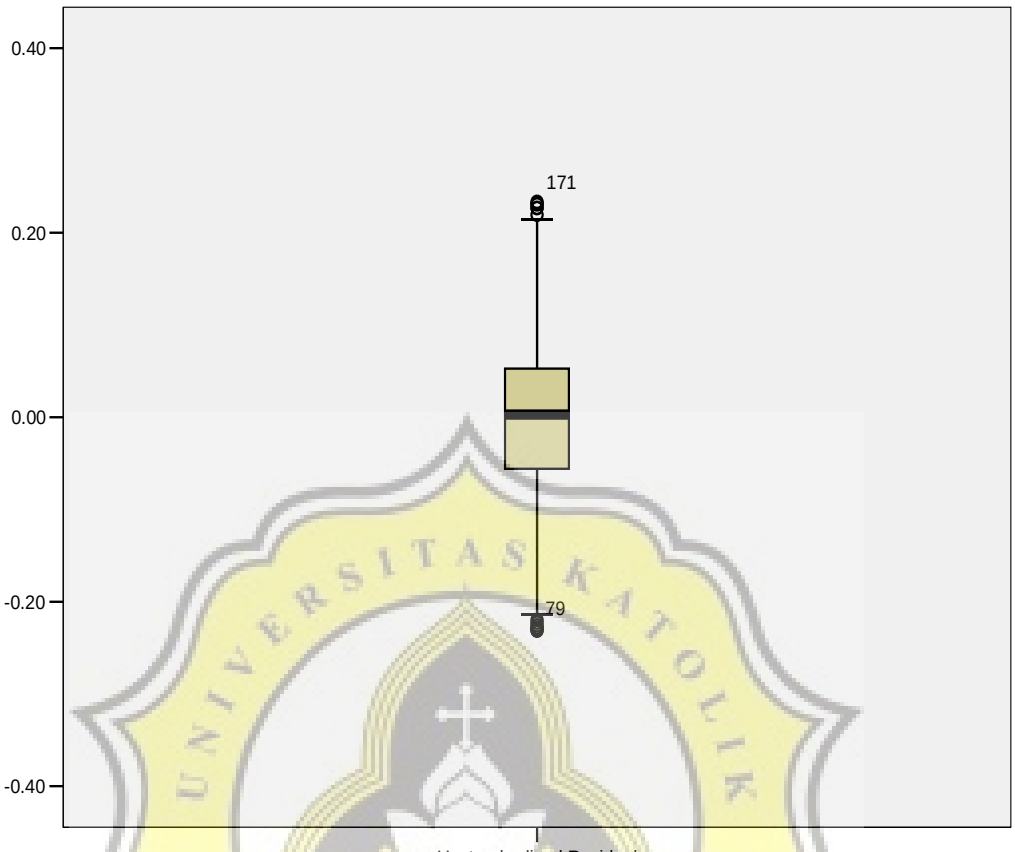
Stem width: ,10000
Each leaf: 6 case(s)

& denotes fractional leaves.

Normal Q-Q Plot of Unstandardized Residual







Regression

Variables Entered/Removed [b]

Model	Variables Entered	Variables Removed	Method
1	b2, b1 [a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: TA_A

Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,073[a]	,005	,003	,08872	1,968

a. Predictors: (Constant), b2, b1

b. Dependent Variable: TA_A

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,039	2	,019	2,452	,087[a]
	Residual	7,210	916	,008		
	Total	7,249	918			

a. Predictors: (Constant), b2, b1

b. Dependent Variable: TA_A

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-,030	,004		-6,917	,000		
	b1	,007	,003	,064	1,952	,051	1,000	1,000
	b2	,000	,000	-,033	-1,005	,315	1,000	1,000

a. Dependent Variable: TA_A

Collinearity Diagnostics [a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	b1	b2
1	1	1,742	1,000	,13	,13	,01
	2	,987	1,329	,00	,01	,98
	3	,272	2,532	,87	,86	,01

a. Dependent Variable: TA_A

Residuals Statistics [a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-,1161	,0711	-,0238	,00648	919
Residual	-,23150	,23344	,00000	,08863	919
Std. Predicted Value	-14,237	14,637	,000	1,000	919
Std. Residual	-2,609	2,631	,000	,999	919

a. Dependent Variable: TA_A

Regression

Variables Entered/Removed [b]

Model	Variables Entered	Variables Removed	Method
1	b2, b1 [a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABS_RES1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,092[a]	,009	,006	,05469

a. Predictors: (Constant), b2, b1

ANOVA [b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,024	2	,012	1,937	,062[a]
	Residual	2,740	916	,003		
	Total	2,764	918			

a. Predictors: (Constant), b2, b1

b. Dependent Variable: ABS_RES1

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,065	,003		24,498	,000
	b1	,006	,003	,088	1,967	,078
	b2	,000	,000	-,027	-,820	,413

a. Dependent Variable: ABS_RES1

Lampiran 3:
Uji Hipotesis

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residu	919	100,0%	0	,0%	919	100,0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		-4,24887	789,9922
	95% Confidence Interval for Mean	Lower Bound	-1554,65	
		Upper Bound	1546,152	
	5% Trimmed Mean		860,0363	
	Median		816,5399	
	Variance		6E+008	
	Std. Deviation		23948,62	
	Minimum		-704344	
	Maximum		7743,453	
	Range		712087,6	
	Interquartile Range		2994,799	
	Skewness		-28,094	,081
	Kurtosis		819,511	,161

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	229	7743,453
		2	185	7725,344
		3	339	7606,477
		4	75	6772,034
		5	184	6740,472
	Lowest	1	394	-704344
		2	368	-159630
		3	636	-4115,61
		4	752	-3339,11
		5	911	-3222,43

Tests of Normality

	Kolmogorov-Smirnov [a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,446	919	,000	,048	919	,000

a. Lilliefors Significance Correction

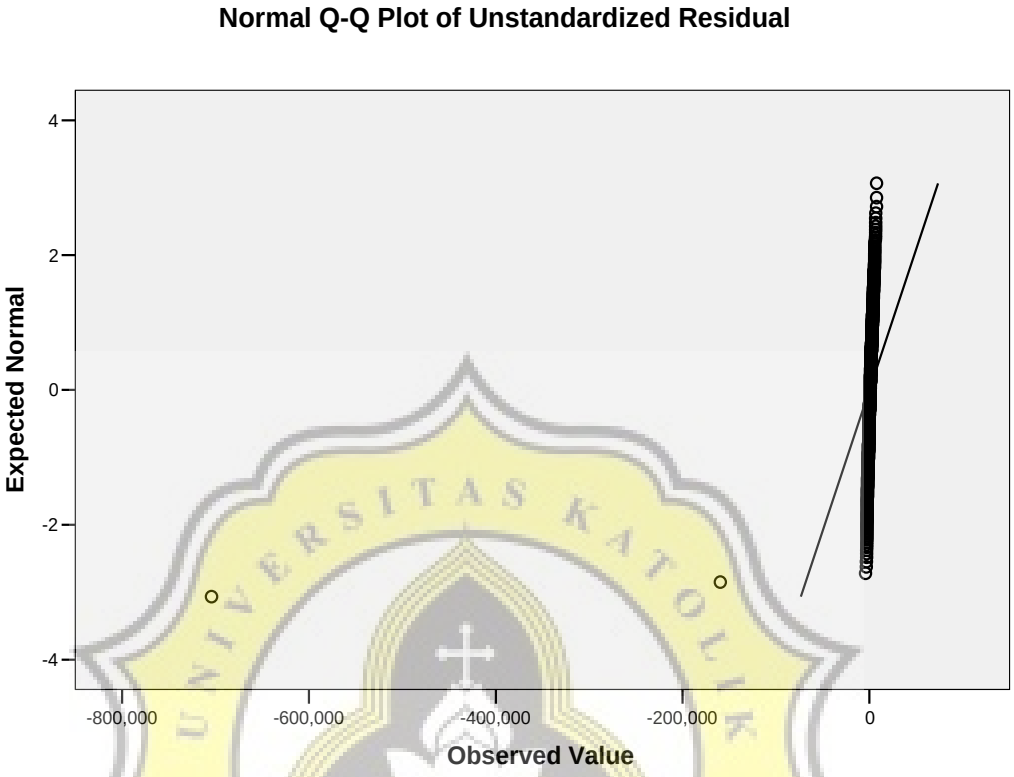
Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

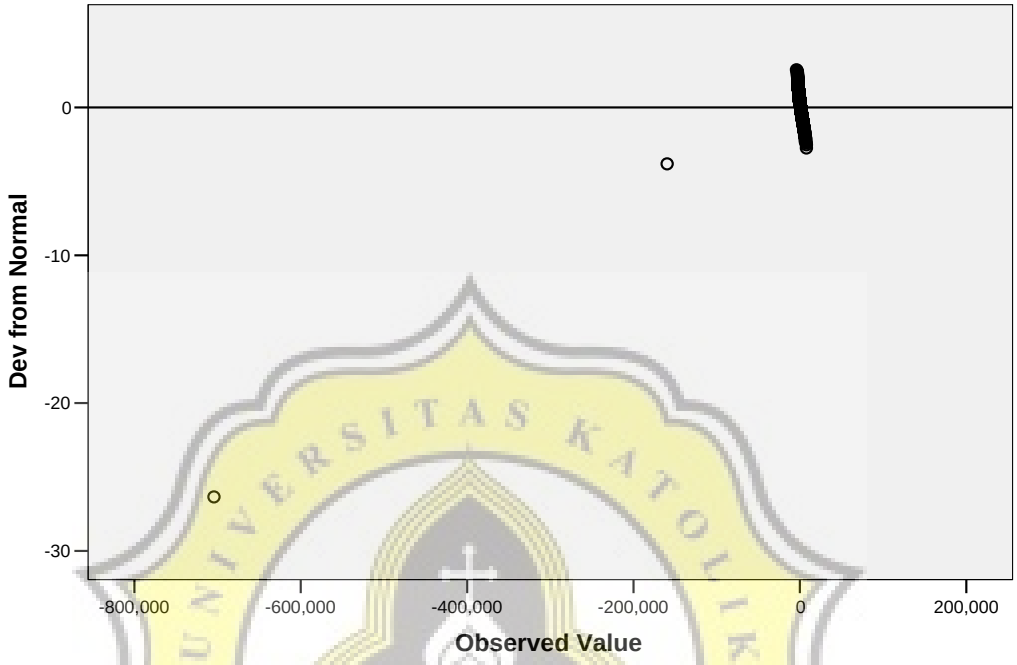
Frequency		Stem &	Leaf
2,00	Extremes		(=<-159630)
1,00		-4 .	&
2,00		-3 .	&
62,00		-2 .	0001223345679&
99,00		-1 .	000111223334455689999&
183,00		-0 .	00111223444444555555666667778899999
131,00		0 .	000011222334455555556778999
168,00		1 .	00000011122222233334445556667889 99
111,00		2 .	000111223334456666 7889
71,00		3 .	0112233445566666&
54,00		4 .	012245667&
23,00		5 .	4567&
9,00		6 .	67&
3,00	Extremes		(>=7606)

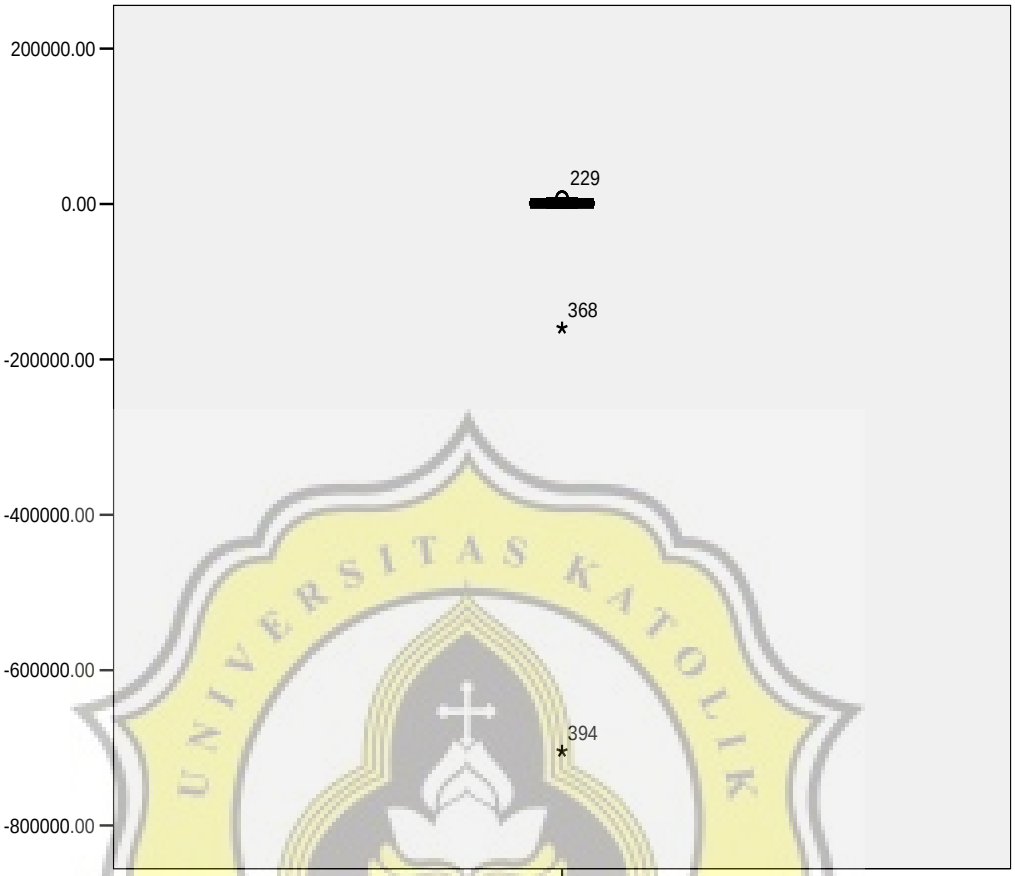
Stem width: 1000,000
Each leaf: 5 case(s)

& denotes fractional leaves.



Detrended Normal Q-Q Plot of Unstandardized Residual





Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	879	100,0%	0	,0%	879	100,0%

Descriptives

			Statistic	Std. Error
Unstandardized Residual	Mean		,0000000	8,879707
	95% Confidence Interval for Mean	Lower Bound	-17,4279	
		Upper Bound	17,42793	
	5% Trimmed Mean		13,43055	
	Median		42,46531	
	Variance		69308,444	
	Std. Deviation		263,2650	
	Minimum		-696,024	
	Maximum		371,78254	
	Range		1067,806	
	Interquartile Range		417,52193	
	Skewness		-,608	,082
	Kurtosis		-,496	,165

Extreme Values

			Case Number	Value
Unstandardized Residual	Highest	1	16	371,78254
		2	266	370,62771
		3	105	365,21072
		4	94	365,03970
		5	101	362,58460
	Lowest	1	503	-696,024
		2	786	-687,663
		3	745	-685,821
		4	663	-673,031
		5	820	-671,241

Tests of Normality

	Kolmogorov-Smirnov [a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,083	879	,052	,943	879	,000

a. Lilliefors Significance Correction

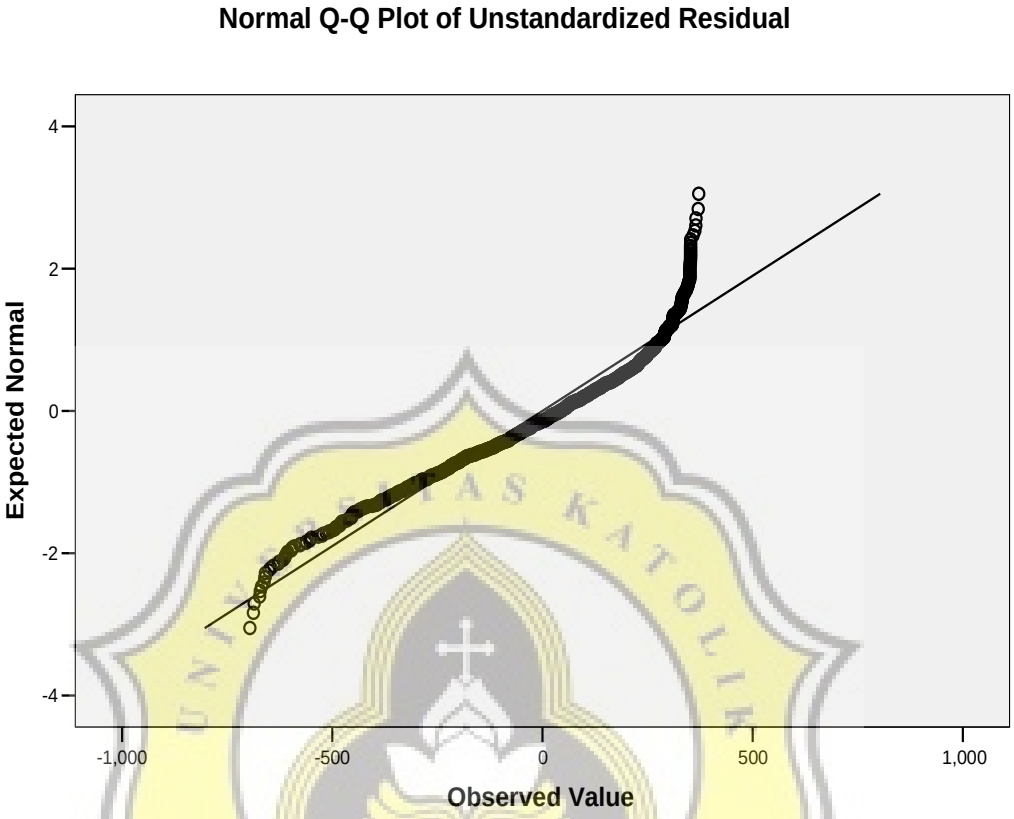
Unstandardized Residual

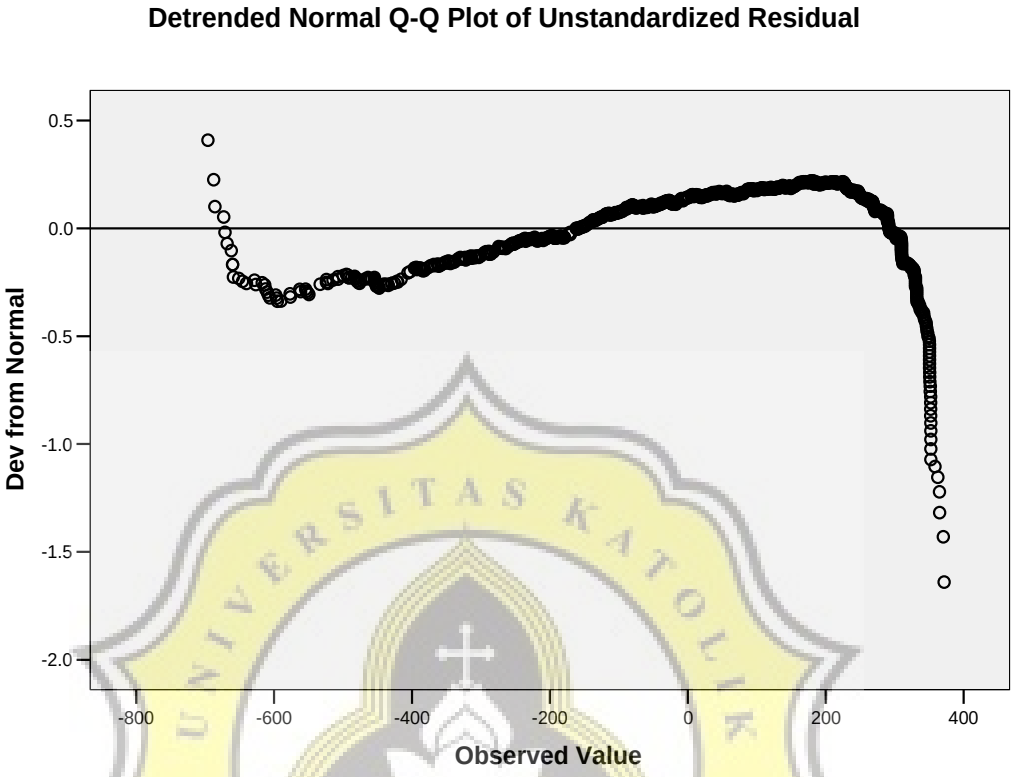
Unstandardized Residual Stem-and-Leaf Plot

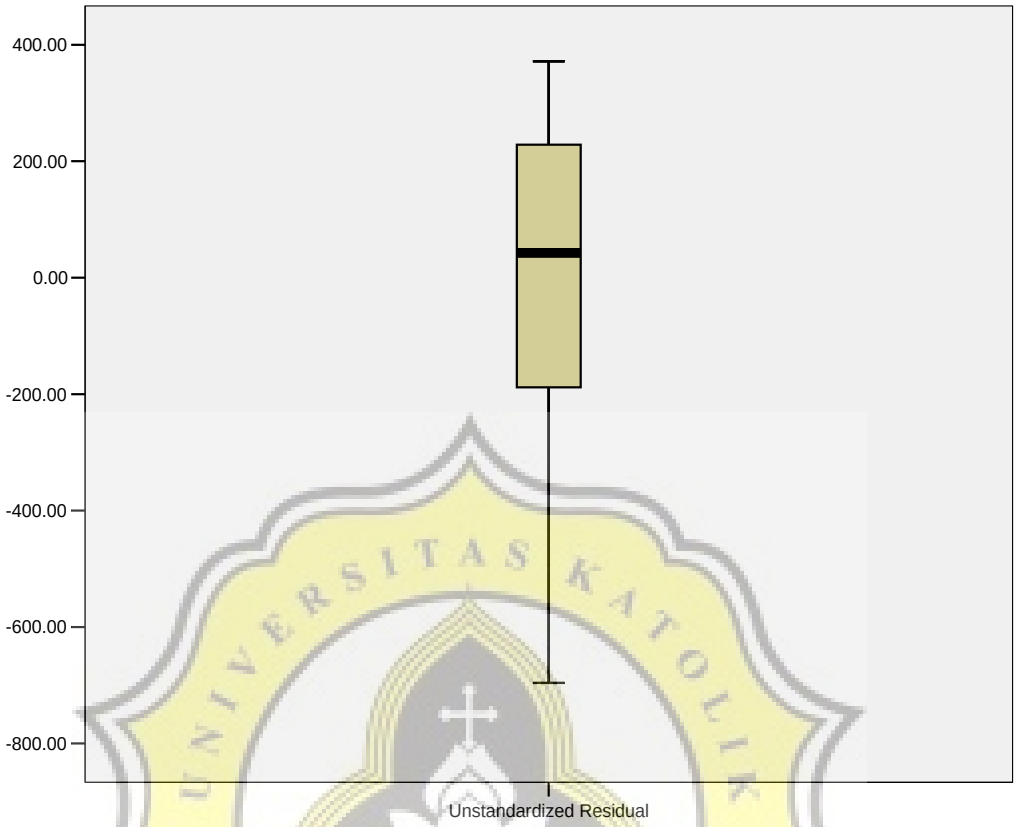
Frequency	Stem &	Leaf
21,00	-6 .	16&&&
19,00	-5 .	259&&
41,00	-4 .	234556789&
55,00	-3 .	00122345667889
70,00	-2 .	011223345667889
80,00	-1 .	0011123345577889 99&
104,00	-0 .	000122223344555666777788 9
119,00	0 .	00111222334444555566677788999
113,00	1 .	0001112223344445667778899
150,00	2 .	000111222233344445555666677788888999
107,00	3 .	00000111222333334445555556&

Stem width: 100,0000
Each leaf: 4 case(s)

& denotes fractional leaves.







Regression

Variables Entered/Removed [b]

Model	Variables Entered	Variables Removed	Method
1	Ukuran_KAP, Aud_Tenure [a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: ML

Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,477[a]	,422	,320	263,56533	1,702

a. Predictors: (Constant), Ukuran_KAP, Aud_Tenure

b. Dependent Variable: ML

ANOVA [b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1357441	2	678720,603	9,770	,000[a]
	Residual	60852814	876	69466,683		
	Total	62210255	878			

a. Predictors: (Constant), Ukuran_KAP, Aud_Tenure

b. Dependent Variable: ML

Coefficients [a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-393,186	19,106		-20,579	,000		
	Aud_Tenure	20,341	4,783	,142	4,253	,000	1,000	1,000
	Ukuran_KAP	-22,183	7,525	-,099	-2,948	,023	1,000	1,000

a. Dependent Variable: ML

Collinearity Diagnostics [a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Aud_Tenure	Ukuran_KAP
1	1	2,336	1,000	,04	,04	,07
	2	,539	2,082	,03	,09	,87
	3	,126	4,312	,93	,87	,06

a. Dependent Variable: ML

Residuals Statistics [a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-372,8451	-208,2759	-319,0113	39,31998	879
Residual	-696,024	371,78253	,00000	263,26497	879
Std. Predicted Value	-1,369	2,816	,000	1,000	879
Std. Residual	-2,641	1,411	,000	,999	879

a. Dependent Variable: ML

Regression

Variables Entered/Removed [b]

Model	Variables Entered	Variables Removed	Method
1	Ukuran_KAP, Aud_Tenure [a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABS_RES2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,178[a]	,032	,029	144,00528

a. Predictors: (Constant), Ukuran_KAP, Aud_Tenure

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	592701,4	2	296350,695	1,829	,081[a]
	Residual	18166069	876	20737,522		
	Total	18758770	878			

a. Predictors: (Constant), Ukuran_KAP, Aud_Tenure

b. Dependent Variable: ABS_RES2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	255,598	10,439		24,485	,000
	Aud_Tenure	-13,218	16,626	-,017	-,795	,163
	Ukuran_KAP	17,706	10,144	,058	1,746	,081

a. Dependent Variable: ABS_RES2

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ML	879	-13,74	,82	-3,0113	2,18509
Aud_Tenure	879	1,00	9,00	3,2582	1,85965
Ukuran_KAP	879	,00	1,00	,3561	,47911
Valid N (listwise)	879				